

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO, INC. SECURITIES LITIGATION :		07 MDL No. 1902 (GEL)
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MARC S. KIRSCHNER,	:	
as Trustee of the Refco Litigation Trust,	:	07 Civ. 11604 (GEL)
	:	
Plaintiff,	:	
	:	RULE 7.1 STATEMENT OF
v.	:	DEFENDANT LIBERTY CORNER
	:	CAPITAL STRATEGIES, LLC
GRANT THORNTON LLP, et al.,	:	
	:	
Defendants.	:	
	:	
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Pursuant to Federal Rule of Civil Procedure 7.1 and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for defendant Liberty Corner Capital Strategies, LLC ("Liberty Corner") hereby certifies the company has no corporate parents, affiliates and/or subsidiaries that are publicly held and that no corporation owns 10% or more of its stock.

Dated: Chatham, New Jersey
May 21, 2008

By: /s/ John D. Tortorella
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